

EXHIBIT 2

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January 19, 2010

Via E-Mail

William D. Schultz.
Merchant & Gould P.C.
3200 IDS Center
80 South 8th Street
Minneapolis, MN 55402-2215

**Re: *ePlus, Inc. v. Lawson Software, Inc.*
Civil Action No. 3:09cv620 (REP)**

Dear Will:

I write to address a number of outstanding discovery issues that Lawson has failed to adequately address.

Lawson's Response to Interrogatory No. 24

In Interrogatory No. 24, *ePlus* requests an identification on a customer-by-customer basis for each Lawson customer: (i) the modules of S3 or M3 which Lawson has, among other things, implemented; (ii) the dates on which, among other things, the implementation occurred; and (iii) the revenues attributable to that implementation. Lawson's response to date is simply a long list of the modules licensed by customer, the delivery date of the module, and the last date the customer paid a maintenance fee. Lawson fails to specify in its response who Lawson itself has done implementations for, when those implementations were performed, and the revenues attributable to those implementations. *ePlus* requests that Lawson supplement its response to include this requested information by no later than January 25 as *ePlus* already granted Lawson one extension of time to provide its response to this interrogatory and because this information is relevant to our expert reports.

Deponent for Topics 1 and 2 of ePlus's Second Rule 30(b)(6) Notice of Deposition

ePlus requests that Lawson provide another witness to testify on behalf of Lawson regarding Topic Nos. 1 and 2 of *ePlus*'s Second Rule 30(b)(6) Notice of Deposition of Lawson, specifically as these topics pertain to the implementation of Lawson's electronic sourcing and procurement systems and services for its S3 suite, including but not limited

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to the specific software applications listed in the Notice. Lawson's designated witness for these topics, Mr. Dale Christopherson, was substantially unprepared to answer questions regarding Lawson's implementation services.

For example, Mr. Christopherson, Lawson's original 30(b)(6) designee for these topics, provided the following responses when asked the following questions:

Q: Another service indicated under "Available Services" is "vendor master cleansing, normalization and consolidation." Do you have any understanding of the nature of those types of services?

A: As offered by Lawson?

. . .

A: Based on the words, I can formulate a picture of my mind what's going on, which is essentially making sure that what data that you have is as clean as possible when it's on your system. For instance, you may already have the item record in your system, so why have a second copy of that item if you were to do an import? So that's what the cleansing and normalization is, consolidation.

Q: So do you know if Lawson Professional Services provides those type of services to Lawson customers?

A: *I do not know.*

Q: Who would you ask to find out that information?

A: I would go back to either ask Keith or someone within the professional services, not on the technical side but on the application side.

Q: And who are some of those individuals?

A: *Can't recall anyone off the top of my head.*

Q: One of the available services listed on this slide is to classify items to the UNSPSC categorization taxonomy. Do you have an understanding of the nature of those services?

A: Yes.

Q: What's your understanding of the nature of those services?

A: Taking each of the categories created by the UN and then classifying items to those, or assigning, you know, the UNSPSC code to each item in your database.

Q: So will Lawson Professional Services perform those type of services for its customers?

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A: *I'm unaware if they do or not.*

. . .

Q: There's a bullet point on this slide saying, "Lawson, hundreds of healthcare SCM implementations." Do you know how many total healthcare SCM implementations Lawson has performed?

A: *No, I do not.*

Christopherson Dep. at 307:10-309:15.¹

Because Lawson's 30(b)(6) witness was inadequately prepared for this designated topic, ePlus is entitled to and seeks another witness. Please identify who Lawson will designate as its 30(b)(6) representative regarding implementation of the accused systems in Lawson's S3 suite. We would like to take such deposition within the next two weeks.

Revised License Fee Data Spreadsheet

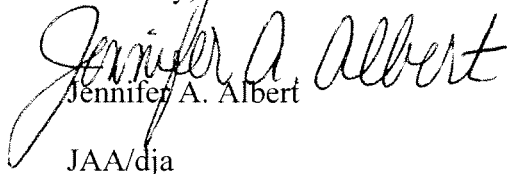
In my December 18, 2010 letter, I noted specific deficiencies in Lawson's production of license fee data. Among other things, ePlus requested that Lawson produce an updated version of the license fee spreadsheet that includes the requested information for Lawson's Procurement Punchout and S3 EDI modules. We have yet to hear any response from Lawson regarding this deficiency. Please let us know when Lawson will address these deficiencies and produce a revised spreadsheet of its license fee data.

Help Texts and Overview Presentations for the S3 System

During our meet-and-confer on December 15, 2010, Lawson stated that it would verify that it has produced the help texts and overview presentations for the S3 system and identify the relevant Bates range. To date, Lawson has not addressed this issue. ePlus again requests that Lawson either provide Bates numbers for the S3 help texts and overview presentations or, if they have not yet been produced, produce them.

We would like to discuss these issues during a meet-and-confer this week. Please provide us with some times when you are available to meet and confer this week..

Sincerely,


Jennifer A. Albert
JAA/dja

cc: Dabney Carr, IV

¹ See also Christopherson Dep. 311:16-22; 312:7-14; 343:6-8; 343:14-19; 351:14-18; 360:14-21; 361:8-12; 361:17-22; 363:12-16.
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